

CALIFORNIA EMPLOYER

Second Quarter 2005

Tips for completing your Quarterly Wage & Withholding Report (DE 6) —

Completing the *Quarterly Wage and Withholding Report* (DE 6) correctly can save time and money for both you and the Employment Development Department (EDD).

Remember, as the employer, you are ultimately responsible for the accuracy of the DE 6, even if you have a payroll service, bookkeeper, or accountant prepare it.

The following guidelines can help prevent reporting errors and erroneous benefit claims:

✓ **Verify that the following is correct:**

- Your Employer Account Number and business name.
- The year and quarter you are reporting.
- The Social Security numbers and names of your employees.
- Your employees' wages and withholding amounts.
- Page totals and grand totals.
- ✓ **When preparing the DE 6:**
 - Use only black ink.
 - If using a pen, print neatly.
 - If typing, use font size 12 in upper case letters.
 - Include dollars and cents; do not use dashes or slashes.
- ✓ **If you have no payroll for the quarter:**
 - Enter zeroes in each box in Item A. Check Box C, "No Payroll." Sign and date the form and send to EDD.
- ✓ **Do not submit your DE 6 in spread sheet form:**
 - An alternate form DE 6, prepared by you or your payroll preparer, must first be approved by EDD's Alternate Forms Coordinator. Please call (916) 255-0649 for additional information.
- ✓ **Do file your DE 6 online:**
 - iFile is an excellent way to prepare and submit your DE 6, eliminating many of the previously mentioned errors. For details, click on the "Online Services" link in the "Top Links" section of our Web site (at www.edd.ca.gov).

If you have questions about completing the *Quarterly Wage and Withholding Report*, please call our Taxpayer Assistance Center at 1-888-745-3886.

Find the economic data you need on our labor market Web site —

Do you need reliable economic information to make informed business decisions? Do you need accurate occupational descriptions or wage data? Then visit our newly updated Labor Market Information Web site at www.labormarketinfo.ca.gov, where you can find that and much more.



The Web site is easy to use, with "tour" pages where you can quickly learn more about the many valuable resources available online. You can:

- Get an area profile for California or your county with the unemployment rate, industry employment data, wages, consumer price index, building activity, and more.
- Get an occupational profile with a job description, wages, employment outlook, training providers, and the skills needed, or compare various types of occupations.
- Use the labor market information data library to select the information you need and receive an easy-to-read table or graph.

On this Web site, you can also:

- Compare local data for up to three geographic areas at once.
- Compare average local wages for the occupations you use, based upon surveys of employers in your area.
- Connect to information on job openings available on CalJOBSSM, EDD's Internet-based labor exchange system, and America's Job Bank. You also can post your own job orders at these sites.
- Find training programs for your workers or recruitment sources for new workers.
- Track industry and occupational growth trends in one area or multiple areas for business planning.

If you need assistance with the Web site, please call us at (916) 262-2162, or contact your local EDD Labor Market Consultant. Go to www.calmis.ca.gov/file/resource/analyst.htm for the name and phone number of the consultant in your area.

Annual interest rate set at 5 percent

The annual interest rate for the period July 1 through December 31, 2005, will be 5 percent (0.05), compounded daily.



The daily interest factor will be .000137.

If you have any questions about the annual interest rate, please call us at 1-888-745-3886.

Have you been to a small business fair? —

You are invited to attend one of our Small Business Fairs, which offer workshops on federal, state, and local tax and business requirements. These events are free, but reservations are recommended for the workshops. For further details, visit the State Board of Equalization Web site at www.boe.ca.gov/sutax/tpsched.htm.

■ San Diego

University of San Diego
June 3, 8:30 a.m. – 3:30 p.m.
Call: (760) 744-6284 or (619) 525-4550
E-mail: sdtaxday@boe.ca.gov

■ Riverside

Riverside Convention Center
June 17, 8 a.m. – 3:30 p.m.
Call: (951) 680-6705
E-mail: ietaxday@boe.ca.gov

■ Los Angeles

Loyola Marymount University
July 15, 9 a.m. – 2 p.m.
Call: (310) 342-1055
E-mail: lataxday@boe.ca.gov

If self-employed, are you protected against a loss of income?

If you are self-employed, you can protect yourself against a loss of income due to injury or illness with Disability Insurance Elective Coverage (DIEC).

The DIEC program offers you:

- Income protection whether or not an injury or illness is work-related.
- A benefit waiting period of only seven days.
- Premium charges that do not discriminate because of age, occupation, or previous health history.
- Up to 39 weeks of benefit payments.
- Benefits for pregnancy-related disabilities.

To qualify for these benefits, you must apply for DIEC, be approved for coverage, and pay quarterly premiums prior to becoming disabled.

Generally, a minimum of seven months must elapse before a new member is eligible to receive benefits.

DIEC enrollees are also eligible for Paid Family Leave, which provides benefits if you need time off to care for a seriously ill child, spouse, parent or domestic partner, or to bond with a new child.



EDD offers these programs as a safety net to self-employed individuals doing business in California. For more information, please call 1-888-745-3886 or visit our Web site:

- Frequently asked questions: www.edd.ca.gov/direp/difaq9.htm
- To download an application for DIEC: www.edd.ca.gov/taxrep/de1378di.pdf
- For information on PFL: www.edd.ca.gov/direp/pflind.asp

Tax status of registered domestic partners —

Beginning January 1, 2005, wages paid to registered domestic partners will be treated the same for tax purposes as wages paid to spouses for Unemployment Insurance, Employment Training Tax, State Disability Insurance, California Personal Income Tax (PIT) withholding and PIT wages. However, for California Income Tax Returns, the filing status of registered

domestic partners will not be treated the same as the filing status of spouses. A registered domestic partner is an individual partner in a domestic partner relationship within the meaning of Section 297 of the Family Code. For more information, please call our Taxpayer Assistance Center at 1-888-745-3886.

Change in P.O. Box for Payroll Tax Deposits (DE 88) —

The EDD P.O. boxes for the *Payroll Tax Deposit* (DE 88) in Los Angeles and San Diego have been eliminated. Please send all DE 88s and checks to the following address effective immediately:

Employment Development Dept.
P.O. Box 826276
Sacramento, CA 94230-6276

PAYROLL TAX INFORMATION

- Taxpayer Assistance Center (for tax information, address changes, and payroll tax forms) 1-888-745-3886
- Forms Requests (25+ copies) (916) 322-2835 Fax: (916) 928-5910
- Employer Account # Registration Info. (916) 654-7041 Fax: (916) 654-9211
- Electronic Funds Transfer (916) 654-9130 Fax: (916) 654-7441
- Magnetic Media Reporting:
 - Quarterly Reports (916) 654-6845
 - New Employee Registry/Indep. Contractor (916) 651-6945
- Alternate Forms Coordinator (916) 255-0649 Fax: (916) 255-1578
- Telefile 1-800-796-3524
- Electronic Data Interchange 1-800-796-3524
- Tax Rates & Benefit Charge Information (916) 653-7795
- New Employee Registry (916) 657-0529 Fax: (916) 319-4400
- Independent Contractor Reporting (916) 657-0529 Fax: (916) 319-4410
- Offers in Compromise (916) 464-2726 Fax: (916) 464-2121
- Underground Economy Operations (916) 227-2730 Fax: (916) 227-2772
- To Report Fraud 1-800-528-1783
- Taxpayer Rights Advocate (916) 654-8957 Fax: (916) 654-6969
- EDD's Web site: www.edd.ca.gov

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The EDD is a recipient of federal and state funds, is an equal opportunity employer/program, and is in compliance with Section 504 of the Rehabilitation Act and the Americans with Disabilities Act. Special requests for alternate formats need to be made by calling (916) 654-9029.

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